



MISSISSIPPI STATE BOARD OF MASSAGE THERAPY

July 2, 2004

COMPLIANCE REVIEW FINDINGS

Phil Bryant, State Auditor
Office of the State Auditor
State of Mississippi
P. O. Box 956
Jackson, MS 39205-0956

Dear Mr. Bryant:

This letter is in response to your letter of June 10, 2004, transmitting your "Limited Internal Control and Compliance Review Management Report" for the Mississippi Board of Massage Therapy for Fiscal Year 2003.

AUDIT FINDINGS:

INSTANCES OF NONCOMPLIANCE WITH STATE LAWS

Transfers of Receipts to the State Treasury Should Be Timely

Response: We agree with this finding.

Corrective Action Plan: The management company that handles receipts for the board will ensure that all checks received in the future are deposited into the clearing account timely and transferred to the state treasury in a timely manner. The executive director now has signature authority on the checking account and is able to write checks to the state treasury promptly to ensure that transfers are made in a more timely manner than in the past.

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Per Diem Payments to Board Members Should Comply with State Law

Response: It is not the board's intention to pay board members for per diem on dates in which they were not in official board capacity. Clerical errors were made either in the board minutes or on the travel voucher for the instances noted in your audit report.

In the first instance noted in your audit report, our further research indicated that even though the board minutes reflected at the top that Sherri Bailey was absent from the board meeting for which she was paid per diem, the same board minutes reflected later that she seconded a motion of the board. Also in most instances, the board members sign and submit their travel vouchers at the end of each board meeting. Since Sherri Bailey had signed the travel voucher in question, we believe that she came late to that particular board meeting after the role had been taken for the minutes and the minutes were not changed to reflect her presence. We have now corrected the board minutes to reflect her presence.

As for the second instance noted in your audit report, our research indicated that Lynn Cox was on official board business on that day even though it was not for a board meeting. On that day, Mrs. Cox was present to assist in proctoring examinations for grandfathering massage therapy applicants at the Mississippi School of Therapeutic Massage. Our analysis of the travel voucher indicated that she had not written in the purpose of the per diem request on the date in question and our accounting assistant who was verifying the voucher before payment assumed that the purpose was for a board meeting and wrote such in the purpose column prior to paying the voucher.

Corrective Action Plan: We will continue to ensure that all per diem payments are made in accordance with state law and will make every attempt to ensure that all future board minutes and travel vouchers more accurately reflect the board members' participation in the board's business functions.

We appreciate the courteous and professional manner in which your staff conducted this audit and we appreciate their recommendations and assistance.

Sincerely yours,

A handwritten signature in cursive script that reads "Beverly Limbaugh".

Beverly Limbaugh
Executive Director